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PART I

IMPORTANT GOVERNMENT ORDERS

FINANCIAL SECRETARIAT

Directs the Adoption of the Government of India Form (A.O.59) as prescribed by the Comptroller and Auditor-General, for the preparation of the Captial and Revenue Accounts of Residential Buildings with effect from 1st April 1952.

READ—

Letter No. W.M. 78—C. & R. (Gl), dated the 24th September 1951, from the Accountant General, Mysore, suggesting the adoption of the Government of India Form (A.O. 59) as prescribed by the Comptroller and Auditor General of India, for the preparation of the Capital and Revenue Accounts of Residential Buildings, as this form enables to work out the true cost of the residences to the Tax-payer.

2. Un-official No. 529, dated the 22nd December 1951, from the Chief Engineer in Mysore, accepting the suggestions of the Accountant General, Mysore.

ORDER NO. FL. (B) 738-40—BUD. 3-52-2, DATED BANGALORE, THE 23RD APRIL 1952.

It has been brought to notice by the Accountant General, Mysore, that in existing form in use, no provision has been made to exhibit separately the cost of site and municipal and other taxes and that the existing system does not indicate the true annual cost of the residences and their returns. He has therefore, suggested the adoption of the form prescribed by the Comptroller and Auditor General of India, which provides for exhibition of such charges.

He has suggested that interest charges would be calculated on the gross capital and compared with actual realisations of rents in the annual reviews to be prepared by him.

It is directed that the new form suggested by the Accountant General, Mysore, a copy of which has been enclosed to this order, may be adopted with effect from 1st April 1952. A set of rules for the preparation of Capital and Revenue Accounts in the revised form are also appended to this order.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Capital and Revenue Accounts of Residences and their Subsidiary Services for the year 19..... 19.....

Locality	Serial Number	Particulars of building	Capital outlay to end of year under report*	Capital cost which has not been taken into account in calculating the standard rent		Net capital expenditure on which the present standard rent has been calculated (4, 5 and 6)	No. of years for which revenue accounts have been kept	Annual allowance for maintenance of the entire building (including premises)			Actual expenditure on maintenance inclusive of municipal or other taxes borne by Government			Interest on capital outlay to end of year under report (Col. 4) or rent payable by Government	Total annual cost to Government, *i.e.*, Total of Cols. 14 and 15.	Standard rent per annum		Rent realised during the year			Remarks
				Cost or value of site including expenditure on its preparation	Minor additions and alterations			Ordinary	Special	Municipal or other taxes borne by Government	During the year	To end of the year under report	Average per annum			Date from which it is operative	Amount	Monthly rent	Number of months	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22

*Col. 4.—The figure entered in this column will include cost of site except in cases where Government have sanctioned the exclusion of such cost, as well as expenditure on minor additions, and should be tested to see that it agrees with the total of Cols. 5, 6 and 7. In cases where the value of site is ignored in calculating the capital cost the fact should be stated in a foot note which should be connected with the item or items concerned by means of a guide letter.

Cols. 19 and 20.— When two or more rates are chargeable during a year, each period of occupation (in months and days) with its rate should be noted in the remarks column.

Col. 22.—(1) Explanation of short realisation. (2) Reference to orders fixing special rents, etc. (3) Explanation of excess of average annual maintenance charges over the amount permissible, Cols. 9, 10 and 11; and (4) Information as to the particular rule applicable.

APPENDIX.

Rules relating to the preparation of Capital and Revenue Accounts of Residential Buildings.

INTRODUCTORY.

1. An Accountant General should, if so required by Government, prepare Capital and Revenue Accounts of residential buildings with the object of reviewing the financial results of the year and of determining whether the annual allowance fixed for maintenance and repairs is sufficient to protect Government against any losses arising from the operation of the rules made by it for recovery of rent for residential buildings. These accounts may be prepared and reviewed at such intervals as may be settled between the Government and the Accountant General.

BUILDINGS.

2. Residences of any specified class may, if Government so direct, be omitted from the Capital and Revenue Accounts. All other residential buildings including buildings which are occupied partly as office buildings will be included whether they were acquired or constructed at Government expense or only leased for use as residences.

Ordinarily, residences falling under the following categories may be excluded from the Capital and Revenue Accounts :—

(1) residences for use of the Head of Local Administration ;

(2) buildings which are situated within the precincts of jails, hospitals, police lines, educational institutions, provided that they are allotted rent-free under the orders of Government to Government servants who are required to occupy particular houses in order to ensure the proper performance of their duties ;

(3) buildings which are not intended to be used as regular residences, *e.g.*, dak bungalows, rest houses, circuit houses, inspection houses and other buildings of a like nature ;

(4) petty buildings the cost of which does not exceed Rs. 5,000 or any other limit which may be prescribed by Government.

3. The buildings for which Capital and Revenue Accounts are maintained may be grouped into two classes :—

Class I.—Buildings which will ordinarily be occupied by Government servants liable to pay the full standard rent subject to the limit of a prescribed maximum percentage of their emoluments.

Class II.—Buildings from which the recovery of the full standard rent is not expected, that is, buildings which will ordinarily be occupied by Government servants who are entitled to accommodation rent-free or at reduced rents under the sanction of competen authority.

(1) Buildings should not ordinarily be transferred from one class to the other unless there is a permanent change in the conditions under which they will be rented. The transfer should be made under the orders of the competent authority and should normally have effect from the commencement of a financial year.

(2) Buildings for which rent is recovered for a season only such as those meant for the migratory staff of Government may be shown under class I, if they are allotted to Government servants liable to pay the full standard rent limited to a specified percentage of their emoluments. Such buildings may however, be exhibited under a separate sub-group of that class.

4. A building should be brought on to the Capital and Revenue Accounts in the official year following that in which any of the events enumerated below has taken place ; but if the event takes place on the 1st of April the building should be brought on to the accounts of the same year :—

(*a*) its acquisition or construction was completed, or

(*b*) it was leased, or

(*c*) being a building already in existence it was first brought into use as a residence.

5. A residential building which has once been included in these accounts should not be excluded therefrom without the sanction of Government or of such other authority of Government may prescribe in this behalf.

6. If, under the rules of the Government concerned, a number of residences in a particular area or of a particular class or classes is grouped for the purpose of assessment of rent, the collective results of all such buildings should also be brought out in the Accounts.

INSTALLATIONS AND OTHER SERVICES.

7. Transactions relating to the capital cost and maintenance of sanitary, water supply and electric installations and fittings of a residence included in these accounts should be included in those for the building itself. Similar transactions relating to other services excepting furniture, such as gardens, tennis courts, etc., for which additional rent is recovered under the rules, should be shown separately for each such service, below those relating to the building itself. The furniture provided for all such residences in each circle of superintendence or other unit for which a separate account is prepared (*vide* paragraph 11), is treated as an item by itself.

FORM OF ACCOUNTS.

8. These accounts should be compiled in Form 110. For their preparation, the Executive Officers concerned may be required to furnish the Accountant General with the necessary data in a suitable form which, the Accountant General may prescribe according to local requirements. Any additional information which the Accountant General considers necessary for testing the accuracy of the standard rent fixed may, if required, be also obtained. These data should be scrutinised in the Account Office as far as possible.

9. Both in respect of capital outlay and maintenance charges, the actual charges only should be taken, no addition being made on account of establishment and tools and plant charges or on account of the cost of the accounts and audit.

(1) If a building is occupied partly as a residence and partly as an office, the best possible approximation should be made, in consultation with the Superintending Engineer or other officer prescribed by Government for the purpose of assessing the capital value of the portion used as a residence, the revenue charges being proportionately distributed for the purposes of accounts.

(2) In the case of non-residential buildings which are converted into residences, if the original cost cannot be ascertained from the records, the capital value should be based on the estimated value of the buildings subject to any rules which Government may have prescribed.

10. Column 15 of the Accounts (Form 110) " Interest on capital outlay to end of year under report or rent payable by Government " should be filled in as indicated below :—

(*i*) *Leased buildings* :—Rent payable by Government to the lessor should be noted in this column. When charges for maintenances of and repairs to the building or municipal or other taxes relating thereto, are also borne by Government, those charges should be noted in columns 12 to 14.

(*ii*) *Government buildings* :—As interest for the year is generally calculated at the rate which is in force as the standard of return from productive irrigation works at the time of acquisition or construction of the building, it is necessary to calculate interest separately on (1) capital outlay to end of previous year, and (2) capital outlay during the year. The interest on (1) will be in figure entered in the last account, or, if there was any capital outlay during the previous year, it will be that figure plus interest on half the amount of that capital outlay. The interest on (2) will be calculated on half the amount of the capital outlay of the year at the rate of interest for the year. The total of (1) and (2) should be noted in column 15.

11. These accounts should be prepared in such detail as Government may desire, but in respect of buildings under the control of the Public Works Department usually it will be found sufficient to prepare a separate account for each circle of Superintendence, so that copies of the accounts may be sent to Superintending Engineers to enable them to review the results of the areas in their respective charges and to take such action as they may deem necessary to effect economies in working.

REVIEW.

12. The accounts, when completed, should be reviewed in the light of the rules made by Government governing the assessment and recovery of rent and the allotment of residences ; and the results of this collective review should be embodied in a concise report, with which the accounts should be submitted to Government by such date as may be fixed in consultation with the latter. If, in any particular cases, or generally, the standard rents need revision, or the maintenance charges are excessive or the realisations inadequate, these points should be mentioned in the report, with any suggestions regarding the working or suitability of the rules which the Accountant General may wish to make. The true annual cost to the tax-payer on account of residences included in these accounts should also be reviewed. For this purpose, a lump sum (which should be estimated by the Accountant General with due regard to the rules relating to the allocation of these charges) representing charges for establishment and tools and plant should be added to the total capital cost, including the value of site, of all buildings which form the subject of a single review. If the capital cost of any building does not include the value of the site, the estimated value of this site should be ascertained and added to its capital cost for this purpose. A similar lumpsum addition for departmental charges should also be made to the total average maintenance charges of all buildings forming the subject of a single review, and the interest charges should be calculated on the (gross) capital cost worked out in the manner indicated above. The total of the maintenance and interest charges thus worked out should be compared with the total realisation of rent. In all comments and observations, leased buildings should as far as possible, be distinguished from those owned by Government, and each of the special services such as furniture which are exhibited separately in the accounts (see paragraph 7) should be dealt with separately.

(1) The Accountant General should satisfy himself that sanction exists for (1) every building appearing in the accounts which is stated to be occupied rent-free or at reduced rent ; and (2) residences completed during the previous year but omitted from the accounts under review, in terms of clause (2) of the second sub-paragraph of paragraph 2.

(2) In cases where Government have issued orders writing down the capital cost of any residence the calculation for the purpose of the review prescribed in this paragraph should be based on the reduced cost ; but the extent of reduction made should be clearly indicated in the Capital and Revenue Accounts for the year in which those orders take effect.